

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 1684

Title: 1684, *Collection of Use Tax by Retailers*

Preparation: Brad Heller

Legal Contact: Brad Heller

Board proposes to amend Regulation 1684, *Collection of Use Tax by Retailers*, to interpret the amendments made to RTC section 6203 by AB 155 (Stats. 2011, ch. 313) regarding the definition of “retailer engaged in business in this state.”

History of Proposed Regulation:

May 30-31, 2011	Public Hearing
April 6, 2012	OAL publication date; 45-day public comment period begins; Interested Parties mailing
March 27, 2012	Notice to OAL
February 28, 2012	Business Tax Committee, Board Authorized Publication (Vote 4-0)

Sponsor: NA

Support: NA

Oppose: NA